

**INSTRUCTIONS FOR COMPLETING THE KYAE-10 EXPENDITURE REPORT**

- 1) Drop down boxes are provided to select the **Reporting Period** and **Report Type**.
- 2) Fill in your **County**, **Legal Agency**, **Program Name**, **Contract #** (listed on contract Budget page, i.e. KYAE-2009-###).
- 3) Select the **Contract Type** from the drop down box (Core Services, EL/Civics, Workplace Alliance). **For Core Service: Combine by line item all expenditures for adult education services in ABE/Literacy/ASE and correctional settings** before completing the KYAE-10; enter these totals on the appropriate lines. Next calculate the total amount expended for corrections education **only** and list that amount on the gray Corrections line, column 8. *This line is for reporting purposes only and will not be added into your total payment.* Report expenditures for Professional Development and Performance Funding with your Core Services (KYAE) grant. **For all other contract types:** Line items below the equipment line are applicable to the Core Service funding only and should be left blank for all other contract types.
- 4) **Before you E-Mail KYAE, check your TS1.** \*\*\*KYAE-10 and TS1 administrative and instructional personnel totals must be equal before you submit your invoice.\*\*\* On the email subject line include County, Month/Yr and Contract number (ex. Boyd, July 08, ELC-2008-000), attach all forms, then FORWARD the email to [Ashley.Smith@ky.gov](mailto:Ashley.Smith@ky.gov)
- 5) **Line Item calculations:** The electronic form calculates Administrative, Instructional, Total YTD Expenses and Balance totals. You cannot enter data in these cells.
- 6) **Total Program Budget:** Refer to the Approved Budget in your contract [Purchase Order] for approved budget amounts. Do not make changes of 10% or more to any line item amount in this column unless you have received written notification that your amendment request (KYAE-10B) has been approved. Line item changes of less than 10% do not require approval, but should be reported on the KYAE-10B form and submitted with your current invoice. The last date to request a budget amendment or report a realignment is **April 30, 2009**.
- 7) **Prior Expenses to date:** Transfer Total YTD Expenses (col. 9), from the last submitted Expenditure Report to Prior Expenses to Date (col. 7). Be very careful to transfer your previously reported figures accurately; inaccuracies may result in delayed or reduced payment.
- 8) **Expenses, Month of:** List the month being invoiced or amended at the column head.
- 9) **Total Year-to-Date Expenses:** Formulas calculate the total of all expenses invoiced to date plus amount invoiced this reporting period (col. 7 + col. 8).
- 10) **Balance:** Calculated Total Year-to-Date expenses from Total Program Budget (Col. 6 - Col. 9). Correct any invoice showing "line item budget exceeded" prior to submission to KYAE.  
**Expenses in excess of the budgeted line item will not be paid.**
- 11) Program Director or Finance Officer certifies the accuracy of accounting records by completing Authorized by and Date Signed. Preparer completes Preparer, Telephone #, and FAX #.  
**All fields must be completed to process the invoice.**  
Cooperatives must complete this information on the Summary sheet for the invoice to be paid.
- 12) **Amending a previously submitted invoice** - To correct an earlier report, select the appropriate Report Type from the drop down box. Insert '**amended (month)**' in column 8 and show **changes only** (+ or -) to previously reported figures. Use the YTD figures from this amended report to complete the Prior Expenses to Date column 7 on your next month's invoice and submit both reports together.